

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

TRUSTEES OF THE SUBURBAN TEAMSTERS))	
OF NORTHERN ILLINOIS PENSION FUND,)	
)	
Plaintiffs,)	
)	No. 16 C
v.)	
)	Judge
LORUSSO CEMENT CONTRACTORS., INC.,)	
an Illinois corporation)	
DIRTWERKS, INC., an Illinois corporation)	Magistrate Judge
ACTIVE CONCRETE, INC.,)	
an Illinois corporation)	
SAFETY LANE INSPECTIONS, INC.,)	
an Illinois corporation,)	
ONOFRIO LAND, LLC,)	
an Illinois limited liability corporation,)	
)	
Defendants.)	

COMPLAINT

Plaintiffs, TRUSTEES OF THE SUBURBAN TEAMSTERS OF NORTHERN ILLINOIS PENSION FUND ("Fund"), by their attorneys, John J. Toomey, Steven McDowell and Andrew S. Pigott of Arnold and Kadjan, complain against Defendant, LORUSSO CEMENT CONTRACTORS, INC., an Illinois corporation and its Controlled Group of Co-Defendants, as follows:

JURISDICTION AND VENUE

1. This is an action for collection of withdrawal liability, interest, and penalties incurred by an employer as a result of a withdrawal from a multiemployer pension plan.
2. This action arises under the Employee Retirement Income Security Act of 1974 ("ERISA") as amended by the Multiemployer Pension Plan Amendment Acts of 1980, 29 U.S.C. §1001-1461 ("ERISA").
3. This Court has jurisdiction over this action under Sections 502(e), 502(f), and 4301(c) of ERISA, 29 U.S.C. §§1132(e), 1132(f) and 1451(c).

4. Venue lies in this Court under Sections 502(e)(2) and 4301(d) of ERISA, 29 U.S.C. §§1132(e)(2) and 1451(d), in that the Suburban Teamsters of Northern Illinois Pension Fund is administered at its principal place of business in West Chicago, Illinois.

PARTIES

5. Plaintiffs are the TRUSTEES OF THE SUBURBAN TEAMSTERS OF NORTHERN ILLINOIS PENSION FUND ("Fund"), and the Fund is a multiemployer pension plan within the meaning of Section 3(37) and 4001(a)(3) of ERISA, 29 U.S.C. §§1002(37) and 1301(a)(3).

6. The present Trustees of the Pension Fund are the plan sponsor of the Pension Fund within the meaning of Section 4001(a)(10)(A) of ERISA, 29 U.S.C. §1301(a)(10)(A). The Trustees administer the Pension Fund at 1171 Commerce Drive, Unit 1, West Chicago, Illinois.

7. Pursuant to Sections 502(a)(3) and 4301(a)(1) of ERISA, 29 U.S.C. §§1132(a)(3) and 1451(a)(1), the Trustees are authorized to bring this action on behalf of the Pension Fund, its participants and beneficiaries for the purpose of collecting withdrawal liability.

8. LORUSSO CEMENT CONTRACTORS, INC., an Illinois corporation ("LORUSSO") is a corporation which maintained its principal place of business in West Chicago, Illinois and was engaged in an industry affecting commerce.

9. LORUSSO and any other trades and business under common control with them (the "LORUSSO Controlled Group") constitute a single employer within the meaning of 29 U.S.C. 1301(b)(1) and the regulations thereunder.

10. To Plaintiffs' knowledge, LORUSSO's Controlled Group includes, but is not limited to, the following Illinois corporations/limited liability companies, who are defendants in this case:

- a. DIRTWERKS, INC., an Illinois corporation;
- b. ACTIVE CONCRETE, INC., an Illinois corporation;

- c. SAFETY LANE INSPECTIONS, INC., an Illinois corporation; and
- d. ONOFRIO LAND, LLC, an Illinois limited liability corporation

11. The LORUSSO Controlled Group is the “employer” for purposes of the determination of withdrawal liability under Title IV of ERISA.

12. Alternatively, the entities listed in paragraph 10 are alter egos of LORUSSO.

13. Each of the entities listed in paragraph ten operate out of the same location as LORUSSO: 1090 Carolina Dr., West Chicago, IL.

14. Each of the entities listed in paragraph ten have the same president, if a corporation, or the same manager, if a limited liability company: Onofrio Lorusso.

15. LORUSSO was subject to collective bargaining agreements, executed between itself and Teamsters Local No. 179 under which LORUSSO was required to make contributions to the Pension Fund on behalf of certain of its employees.

LORUSSO’S PARTIAL WITHDRAWALS

16. The Pension Fund determined that during the plan years from January 1, 2011 to December 31, 2013, the LORUSSO Controlled Group’s contribution base units declined by at least seventy percent, thereby effecting a “partial withdrawal” as defined in Section 4205 of ERISA, 29 U.S.C. §1385 in each plan year. See Exhibit A.

17. As a result of this partial withdrawal, all entities constituting the LORUSSO Controlled Group including LORUSSO incurred withdrawal liability to the Pension Fund in the amount of \$360,047.63 as determined under Section 4201(b) of ERISA, 29 U.S.C. §1381(b) (the “Withdrawal Liability”). Exhibit A.

NOTICE & DEMAND FOR PAYMENT

18. On or about October 19, 2015 LORUSSO received a notice and demand for payment, issued by the Pension Fund in accordance with Sections 4202(2) and 4219(b)(1) of ERISA, 29 U.S.C. §§1382(2) and 1399(b)(1), for the withdrawal liability. Exhibit A.

19. The notice notified LORUSSO that it was required to discharge its 2011 withdrawal liability in nineteen (19) quarterly payments of \$19,627.15, beginning October 30, 2015, followed by a final quarterly payment of \$7,834.59. Exhibit A.

20. The notice notified LORUSSO that it was required to discharge its 2012 withdrawal liability in four (4) quarterly payments of \$8,916.19, beginning October 30, 2015. Exhibit A.

21. The notice notified LORUSSO that it was required to discharge its 2013 withdrawal liability in four (4) quarterly payments of \$1,612.61, beginning October 30, 2015. Exhibit A.

22. Pursuant to 29 U.S.C. 1399(c)(2) withdrawal liability payments must be made in accordance with the schedule set forth by the plan sponsor notwithstanding any request for review, which required payment on July 15, 2014.

23. To date, neither LORUSSO, nor any member of the LORUSSO Controlled Group has made any of the required withdrawal liability payments.

LORUSSO'S DEFAULT

24. As a result of the failure to make the required payments, the LORUSSO Controlled Group, including Defendant, LORUSSO, on or around November 3, 2015, received Notice of Overdue Withdrawal Liability Payment and Demand for Payment with respect to the October 30, 2015 withdrawal liability payment. See Exhibit B.

25. By failing to make the required payment within 60 days of receiving the overdue payment notice, the LORUSSO Controlled Group, including Defendant, LORUSSO, is in default within the meaning of 29 U.S.C. 1399(c)(5).

24. LORUSSO was sent notice of this default on January 14, 2016. See Exhibit C.

25. As a result of the default, the Trustees have accelerated the payment of the full amount of the due but unpaid withdrawal liability payments, together with interest calculated from the October 30, 2015 due date of the missed payment giving rise to the default.

26. As a result of the aforementioned default, LORUSSO, its Controlled Group, and/or its alter egos, are liable to the Fund for partial withdrawal liability in the amount of \$360,047.63 together with interest calculated from October 30, 2015, through the date of the judgment.

WHEREFORE, Plaintiffs request the following relief:

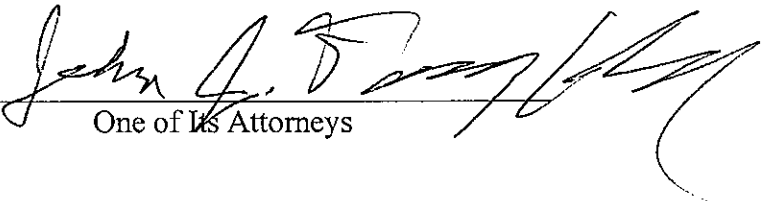
A. A judgment for the Plaintiffs and against the Defendant LORUSSO, and its Controlled Group and/or alter egos, in the full amount of its partial withdrawal liability, totaling \$360,047.63 together with interest calculated from October 30, 2015, through the date of the judgment.

B. Pursuant to 29 U.S.C. 1451(e), an award of all costs and expenses incurred in connection with the action including reasonable attorneys' fees.

C. Such further or different equitable relief as the court deems just and proper to protect the assets of the Pension Fund and assure prompt payment.

TRUSTEES OF THE SUBURBAN TEAMSTERS
OF NORTHERN ILLINOIS PENSION FUND

By: _____


One of Its Attorneys

John J. Toomey
ARNOLD AND KADJAN
203 N. LaSalle Street
Suite 1650
Chicago, Illinois 60601
(312) 236-0415

EXHIBIT A

SUBURBAN TEAMSTERS OF NORTHERN ILLINOIS
PENSION FUND

1171 COMMERCE DRIVE, UNIT 1, WEST CHICAGO, ILLINOIS 60185-2680

TELEPHONE 630-293-0390 FAX 630-562-0581

October 19, 2015

SENT VIA CERTIFIED RETURNED RECEIPT AND REGULAR MAIL

Lorusso Cement Contractors, Inc.

Attention: Mr. Onofrio Lorusso

1090 Carolina Drive

West Chicago, IL 60185

Re: Lorusso Cement Contractors, Inc.
Partial Withdrawal Liability Assessment

Dear Mr. Lorusso:

This is in response to your request for an estimate of the withdrawal liability that would be imposed on Lorusso Cement Contractors, Inc. if this company made a complete withdrawal from the Suburban Teamsters of Northern Illinois Pension Fund. If the company had experienced a complete withdrawal from the Plan in the Plan Year 2015, the estimated withdrawal liability would be \$249,582.

However, in reviewing the data to calculate a complete withdrawal, the Fund Actuary has determined that a series of partial withdrawals, as defined in Section 4205 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), occurred during the Plan Years ending December 31, 2011, 2012, and 2013. Under the provisions of Section 4219 of ERISA, as modified by the Multiemployer Pension Plan Amendments Act of 1980, you are hereby notified that your company is obligated to pay the Pension Fund \$317,932.42 for a partial withdrawal in Plan Year 2011, \$35,664.77 for a partial withdrawal in Plan Year 2012 and \$6,450.44 for a partial withdrawal in Plan Year 2013, for a total amount of \$360,047.63 in partial withdrawal liability.

The quarterly payment schedule for the 2011 partial withdrawal may be paid in nineteen (19) installment payments. The first eighteen (18) installment payments will be in the amount of \$19,627.15, with the final quarterly payment being \$7,834.59. The first quarterly payment will be due on October 30, 2015

The quarterly payment schedule for the 2012 partial withdrawal may be paid in four (4) installment payments, each in the amount of \$8,916.19. The first quarterly payment will also be due on October 30, 2015

Lorusso Cement Contractors, Inc.
Attention: Onofrio Lorusso
October 19, 2015
Page 2

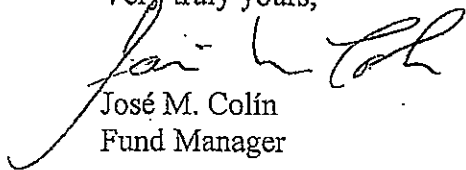
The quarterly payment schedule for the 2013 partial withdrawal may be paid in four (4) installment payments, each in the amount of \$1,612.61. The first quarterly payment will also be due on October 30, 2015

Enclosed is a schedule of the quarterly payments due starting from October 30, 2015, through April 15, 2020. You may also discharge your obligation with a single payment of \$360,047.63, payable on October 30, 2015. I have enclosed a copy of the calculation of the partial withdrawal liability calculations. These calculations were made using the "presumptive method" of calculating withdrawal liability. The partial withdrawal liability amounts are shown in line number 12 on Exhibits III, V, and line 14 on Exhibit VII, (which are enclosed) identified as "Partial Withdrawal Liability."

If you fail to make any payment when due, the entire balance of the partial withdrawal assessment will become immediately due and payable and the Pension Fund will assess interest from the due date and will undertake appropriate legal action to collect the withdrawal liability. I also direct your attention to ERISA Sections 4219 and 4221 for a description of rights you may have in connection with this assessment of withdrawal liability.

Due to the partial withdrawals stated above, the full withdrawal is reduced to \$864.00. Please note that this amount will be in addition to the total owed due to the assessment for the partial withdrawals. The last two pages show the calculation for the full withdrawal.

Very truly yours,



José M. Colín
Fund Manager

cc: Mr. Barry G. Collins
Mr. Librado Arreola
Mr. Mike Noble
Mr. John J. Toomey

Enclosures

Suburban Teamsters of Northern Illinois Pension Plan

Exhibit I

Data Used

Lorusso Cement Contractors

1. Employer name
2. Employer contribution history
 - a. Plan year 1997
 - b. Plan year 1998
 - c. Plan year 1999
 - d. Plan year 2000
 - e. Plan year 2001
 - f. Plan year 2002
 - g. Plan year 2003
 - h. Plan year 2004
 - i. Plan year 2005
 - j. Plan year 2006
 - k. Plan year 2007
 - l. Plan year 2008
 - m. Plan year 2009
 - n. Plan year 2010
 - o. Plan year 2011
 - p. Plan year 2012
 - q. Plan year 2013
 - r. Plan year 2014

Annual Contributions	Weeks Worked	Contribution Rate
\$4,245	106.00	\$40.00
\$6,300	157.50	\$40.00
\$5,785	108.00	\$55.00
\$7,085	120.50	\$60.00
\$10,115	157.50	\$65.00
\$20,261	291.75	\$70.00
\$24,717	333.00	\$75.00
\$28,035	334.00	\$85.00
\$45,237	481.00	\$95.00
\$43,128	427.25	\$102.00
\$44,668	395.25	\$114.00
\$45,270	318.75	\$144.00
\$20,024	114.75	\$194.00
\$6,449	28.50	\$234.00
\$19,598	72.00	\$284.00
\$7,526	27.25	\$295.70
\$31,343	105.25	\$307.99
\$34,775	114.00	\$320.88



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Suburban Teamsters of Northern Illinois Pension Plan

Exhibit II

Simplified Partial Withdrawal Test (ERISA §4205):

The statutory test can be simplified to comparing the maximum contribution base units for the three-year period to the highest two-year average of the preceding five years. When this ratio is less than 30% a partial withdrawal has occurred during the last year of three-year testing period.

Employer: Lorusso Cement Contractors

Employer contribution history	<u>CBU (Weeks)</u>	<u>Test for 2011</u>	<u>Test for 2012</u>	<u>Test for 2013</u>	<u>Test for 2014</u>
a. Plan year 1997	106.00				
b. Plan year 1998	157.50				
c. Plan year 1999	108.00				
d. Plan year 2000	120.50				
e. Plan year 2001	157.50				
f. Plan year 2002	291.75				
g. Plan year 2003	333.00				
h. Plan year 2004	334.00				
i. Plan year 2005	481.00	334	481		
j. Plan year 2006	427.25	427	427	427	
k. Plan year 2007	395.25	395	395	395	395
l. Plan year 2008	318.75	319	319	319	319
m. Plan year 2009	114.75	115	115	115	115
n. Plan year 2010	28.50	29	29	29	29
o. Plan year 2011	72.00	72	72	72	72
p. Plan year 2012	27.25	27	27	27	27
q. Plan year 2013	105.25		105	105	105
r. Plan year 2014	114.00				114
Maximum base units during 3-year testing period		115	72	105	114
Base units from 5 preceding years					
Highest		481	481	427	395
2nd Highest		427	427	395	319
High Two Year Average		454	454	411	357
Ratio		25.3%	15.9%	25.6%	31.9%

Partial Withdrawal if Ratio < 30%



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**Suburban Teamsters of Northern Illinois Pension Plan
2011 Partial Withdrawal (Based on 2009 Complete Withdrawal)**

Exhibit III

Employer:

Lorusso Cement Contractors

<u>Plan Year Ended 12/31</u>	<u>Change in UVB</u>	<u>Reallocated UVB</u>	<u>Total Unamortized</u>	<u>EER Rolling 5 Contributions</u>	<u>Total Rolling 5 Contributions</u>	<u>Allocated UVB</u>
2001	\$10,288,111	\$0	\$6,687,272	\$33,530	75,663,820	\$2,963
2002	\$44,387,107	\$0	31,070,975	\$49,546	83,431,194	18,452
2003	(\$9,355,293)	\$0	(7,016,470)	\$67,963	91,897,301	(5,189)
2004	\$1,651,885	\$150,126	1,441,608	\$90,213	98,843,155	1,316
2005	\$13,226,133	\$62,830	11,295,619	\$128,365	104,490,823	13,876
2006	\$31,902,719	\$0	28,712,447	\$161,378	112,300,020	41,261
2007	\$7,376,620	\$0	7,007,789	\$185,785	120,091,833	10,841
2008	\$159,162,845	\$0	159,162,845	\$206,338	127,178,504	258,230

1. Total Allocated UVB	\$341,750
2. De Minimis Amount	\$50,000
3. Reduction in Employer Share of UVB	\$0
4. Employer Share of UVB [#1. - #3.]	\$341,750
5. Credit Adjustment for Prior Withdrawals	\$0
6. Adjustment for the 20 Year Cap	\$0
7. Employer 2009 Complete Withdrawal Liability [#4. - #5. - #6, but not less than zero]	\$341,750

Partial Withdrawal Liability

8. Average of Base Units from 2004-2008	391
9. Base Units for Plan Year Ended 12/31/2012	27.25
10. Continuation Fraction(#9. / #8.)	0.069693
11. Partial Withdrawal Fraction	0.930307
12. Partial Withdrawal Liability (#7. * #11.)	\$317,932.42



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Suburban Teamsters of Northern Illinois Pension Plan
Quarterly Repayment Schedule for Employers Withdrawing During 2011

Exhibit IV

Employer:

Lorusso Cement Contractors

1. Employer's share of UVB \$317,932.42

2. Annual withdrawal liability payment

	<u>Weeks Worked</u>	<u>Contribution Rate</u>
a. 1999 plan year	108.00	
b. 2000 plan year	120.50	\$60.00
c. 2001 plan year	157.50	\$65.00
d. 2002 plan year	291.75	\$70.00
e. 2003 plan year	333.00	\$75.00
f. 2004 plan year	334.00	\$85.00
g. 2005 plan year	481.00	\$95.00
h. 2006 plan year	427.25	\$102.00
i. 2007 plan year	395.25	\$114.00
j. 2008 plan year	318.75	\$144.00
k. 2009 plan year		\$194.00
l. High 3-year average of weeks worked		435
m. Highest contribution rate in the 10-year period		\$194.00
n. Partial Withdrawal Fraction		0.930307
o. Annual payment for a partial withdrawal [l. x m. x n.]		78,508.61

3. Valuation interest rate 7.50%

4. Period of repayment 19 quarters

5. Payment for first 18 quarters \$19,627.15

6. Final payment \$7,834.59



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Suburban Teamsters of Northern Illinois Pension Plan 2012 Partial Withdrawal (Based on 2010 Complete Withdrawal)

Exhibit V

Employer:

Lorusso Cement Contractors

<u>Plan Year Ended 12/31</u>	<u>Change in UVB</u>	<u>Reallocated UVB</u>	<u>Total Unamortized</u>	<u>EER Rolling 5 Contributions</u>	<u>Total Rolling 5 Contributions</u>	<u>Allocated UVB</u>
2001	\$10,288,111	\$0	\$6,172,866	\$33,530	75,663,820	\$2,735
2002	\$44,387,107	\$0	28,851,620	\$49,546	83,431,194	17,134
2003	(\$9,355,293)	\$0	(6,548,705)	\$67,963	91,897,301	(4,843)
2004	\$1,651,885	\$150,126	1,351,508	\$90,213	98,843,155	1,234
2005	\$13,226,133	\$62,830	10,631,170	\$128,365	104,490,823	13,060
2006	\$31,902,719	\$0	27,117,311	\$161,378	112,300,020	38,968
2007	\$7,376,620	\$0	6,638,958	\$185,785	120,091,833	10,271
2008	\$159,162,845	\$0	151,204,703	\$206,338	127,178,504	245,319
2009	\$16,733,835	\$1,469,243	18,203,078	\$198,327	126,142,378	28,620
<hr/>						
1. Total Allocated UVB						
2. De Minimis Amount						
3. Reduction in Employer Share of UVB						
4. Employer Share of UVB [#1. - #3.]						
5. Credit Adjustment for Prior Withdrawals						
6. Adjustment for the 20 Year Cap						
7. Employer 2010 Complete Withdrawal Liability						
[#4. - #5. - #6, but not less than zero]						
<u>Partial Withdrawal Liability</u>						
8. Average of Base Units from 2005-2009						
9. Base Units for Plan Year Ended 12/31/2013						
10. Continuation Fraction(#9. / #8.)						
11. Partial Withdrawal Fraction						
12. Partial Withdrawal Liability (#7. * #11.)						



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Suburban Teamsters of Northern Illinois Pension Plan
Quarterly Repayment Schedule for Employers Withdrawing During 2012

Exhibit VI

Employer:

Lorusso Cement Contractors

1. Employer's share of UVB \$35,664.77

2. Annual withdrawal liability payment

	<u>Weeks Worked</u>	<u>Contribution Rate</u>
a. 2000 plan year	120.50	
b. 2001 plan year	157.50	\$65.00
c. 2002 plan year	291.75	\$70.00
d. 2003 plan year	333.00	\$75.00
e. 2004 plan year	334.00	\$85.00
f. 2005 plan year	481.00	\$95.00
g. 2006 plan year	427.25	\$102.00
h. 2007 plan year	395.25	\$114.00
i. 2008 plan year	318.75	\$144.00
j. 2009 plan year	114.75	\$194.00
k. 2010 plan year		\$234.00
l. High 3-year average of weeks worked		435
m. Highest contribution rate in the 10-year period		\$234.00
n. Partial Withdrawal Fraction		0.696686
o. Annual payment for a partial withdrawal [lesser of l. x m. x n. and l.]		35,664.77

3. Valuation interest rate

7.50%

4. Period of repayment

4 quarters

5. Payment for first 4 quarters

\$8,916.19



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Suburban Teamsters of Northern Illinois Pension Plan
2013 Partial Withdrawal (Based on 2011 Complete Withdrawal)

Exhibit VII

Employer:

Lorusso Cement Contractors

<u>Plan Year Ended 12/31</u>	<u>Change in UVB</u>	<u>Reallocated UVB</u>	<u>Total Unamortized</u>	<u>EER Rolling 5 Contributions</u>	<u>Total Rolling 5 Contributions</u>	<u>Allocated UVB</u>
2001	\$10,288,111	\$0	\$5,658,461	\$33,530	75,663,820	\$2,508
2002	\$44,387,107	\$0	26,632,264	\$49,546	83,431,194	15,816
2003	(\$9,355,293)	\$0	(6,080,940)	\$67,963	91,897,301	(4,497)
2004	\$1,651,885	\$150,126	1,261,407	\$90,213	98,843,155	1,151
2005	\$13,226,133	\$62,830	9,966,722	\$128,365	104,490,823	12,244
2006	\$31,902,719	\$0	25,522,175	\$161,378	112,300,020	36,676
2007	\$7,376,620	\$0	6,270,127	\$185,785	120,091,833	9,700
2008	\$159,162,845	\$0	143,246,561	\$206,338	127,178,504	232,407
2009	\$16,733,835	\$1,469,243	17,292,924	\$198,327	126,142,378	27,189
2010	(\$18,183,370)	\$725,874	(17,457,496)	\$159,539	122,835,476	(22,674)

1. Total Allocated UVB	\$310,520
2. De Minimis Amount	\$50,000
3. Reduction in Employer Share of UVB	\$0
4. Employer Share of UVB [#1. - #3.]	\$310,520
5. Employer Share of Affected benefits	\$19,463
6. Employer Withdrawal Liability [#4. + #5.]	\$329,983
7. Credit Adjustment for Prior Withdrawals	\$318,390
8. Adjustment for the 20 Year Cap	\$0
9. Employer 2011 Complete Withdrawal Liability	\$11,593
[#6. - #7. - #8., but not less than zero]	

Partial Withdrawal Liability

10. Average of Base Units from 2006-2010	257
11. Base Units for Plan Year Ended 12/31/2014	114.00
12. Continuation Fraction [#11. / #10.]	0.443580
13. Partial Withdrawal Fraction	0.556420
14. Partial Withdrawal Liability [#9. * #13.]	\$6,450.44

Detail on Affected benefits (PPA Adjustable Benefits removed by Rehabilitation)

Plan Year Ending	Initial Base	Unamortized Balance
12/31/2010	\$14,985,190	\$14,985,190



9/28/2015

Suburban Teamsters of Northern Illinois Pension Plan
Quarterly Repayment Schedule for Employers Withdrawing During 2013

Exhibit VIII

Employer:

Lorusso Cement Contractors

1. Employer's share of UVB			\$6,450.44
2. Annual withdrawal liability payment			
a. 2001 plan year	<u>Weeks Worked</u>	<u>Contribution Rate</u>	
b. 2002 plan year	157.50		
c. 2003 plan year	291.75		
d. 2004 plan year	333.00		
e. 2005 plan year	334.00		
f. 2006 plan year	481.00		
g. 2007 plan year	427.25		
h. 2008 plan year	395.25		
i. 2009 plan year	318.75		
j. 2010 plan year	114.75		
k. 2011 plan year	28.50	\$284.00	
l. High 3-year average of weeks worked			435
m. Highest contribution rate in the 10-year period			\$284.00
n. Partial Withdrawal Fraction			0.55642
o. Annual payment for a partial withdrawal [lesser of l. x m. x n. and l.]			\$6,450.44
3. Valuation interest rate			7.50%
4. Period of repayment			4 quarters
5. Payment for first 4 quarters			\$1,612.61



9/28/2015

Suburban Teamsters of Northern Illinois Pension Plan

Employer: Lorusso Cement Contractors

	2011 Partial Withdrawal Liability	2012 Partial Withdrawal Liability	2013 Partial Withdrawal Liability	Total
Withdrawal Liability:	\$317,932.42	\$35,664.77	\$6,450.44	
First Payment Date:	10/30/2015	10/30/2015	10/30/2015	
	Due Date			
1	10/30/2015	\$19,627.15	\$1,612.61	\$30,155.95
2	1/30/2016	\$19,627.15	\$8,916.19	\$30,155.95
3	4/30/2016	\$19,627.15	\$8,916.19	\$30,155.95
4	7/30/2016	\$19,627.15	\$8,916.19	\$30,155.95
5	10/30/2016	\$19,627.15		\$19,627.15
6	1/30/2017	\$19,627.15		\$19,627.15
7	4/30/2017	\$19,627.15		\$19,627.15
8	7/30/2017	\$19,627.15		\$19,627.15
9	10/30/2017	\$19,627.15		\$19,627.15
10	1/30/2018	\$19,627.15		\$19,627.15
11	4/30/2018	\$19,627.15		\$19,627.15
12	7/30/2018	\$19,627.15		\$19,627.15
13	10/30/2018	\$19,627.15		\$19,627.15
14	1/30/2019	\$19,627.15		\$19,627.15
15	4/30/2019	\$19,627.15		\$19,627.15
16	7/30/2019	\$19,627.15		\$19,627.15
17	10/30/2019	\$19,627.15		\$19,627.15
18	1/30/2020	\$19,627.15		\$19,627.15
19	4/30/2020	\$7,834.59		\$7,834.59



Suburban Teamsters of Northern Illinois Pension Plan

Exhibit I

Data Used

Lorusso Cement Contractors

1. Employer name
2. Employer contribution history
 - a. Plan year 1997
 - b. Plan year 1998
 - c. Plan year 1999
 - d. Plan year 2000
 - e. Plan year 2001
 - f. Plan year 2002
 - g. Plan year 2003
 - h. Plan year 2004
 - i. Plan year 2005
 - j. Plan year 2006
 - k. Plan year 2007
 - l. Plan year 2008
 - m. Plan year 2009
 - n. Plan year 2010
 - o. Plan year 2011
 - p. Plan year 2012
 - q. Plan year 2013
 - r. Plan year 2014

Annual Contributions	Weeks Worked	Contribution Rate
\$4,245	106.00	\$40.00
\$6,300	157.50	\$40.00
\$5,785	108.00	\$55.00
\$7,085	120.50	\$60.00
\$10,115	157.50	\$65.00
\$20,261	291.75	\$70.00
\$24,717	333.00	\$75.00
\$28,035	334.00	\$85.00
\$45,237	481.00	\$95.00
\$43,128	427.25	\$102.00
\$44,668	395.25	\$114.00
\$45,270	318.75	\$144.00
\$20,024	114.75	\$194.00
\$6,449	28.50	\$234.00
\$19,598	72.00	\$284.00
\$7,526	27.25	\$295.70
\$31,343	105.25	\$307.99
\$34,775	114.00	\$320.88



Suburban Teamsters of Northern Illinois Pension Plan
Estimated Withdrawal Liability

Exhibit II

Employer: Lorusso Cement Contractors

Year of Withdrawal Liability Calculation 2015

<u>Plan Year Ended 12/31</u>	<u>Change in UVB</u>	<u>Reallocated UVB</u>	<u>Total Unamortized</u>	<u>EER Rolling 5 Contributions</u>	<u>Total Rolling 5 Contributions</u>	<u>Allocated UVB</u>
2001	\$10,288,111	\$0	\$3,600,839	\$33,530	\$75,663,820	\$1,596
2002	44,387,107	0	17,754,843	49,546	83,431,194	10,544
2003	(9,355,293)	0	(4,209,882)	67,963	91,897,301	(3,113)
2004	1,651,885	150,126	901,005	90,213	98,843,155	822
2005	13,226,133	62,830	7,308,930	128,365	104,490,823	8,979
2006	31,902,719	0	19,141,631	161,378	112,300,020	27,507
2007	7,376,620	0	4,794,803	185,785	120,091,833	7,418
2008	159,162,845	0	111,413,992	206,338	127,178,504	180,761
2009	16,733,835	1,469,243	13,652,309	198,327	126,142,378	21,465
2010	(18,183,370)	725,874	(13,965,997)	159,539	122,835,476	(18,139)
2011	24,644,573	489,938	21,364,334	136,009	115,955,682	25,059
2012	(5,900,191)	3,486,488	(2,172,332)	98,867	110,460,605	(1,944)
2013	(40,380,630)	(67,805)	(38,426,013)	84,940	103,575,134	(31,512)
2014	7,319,826	1,829,441	9,149,267	99,691	106,769,949	8,543

1. Total Allocated UVB	\$237,986
2. De Minimis Amount	\$50,000
3. Reduction in Employer Share of UVB	\$0
4. Employer Share of UVB [#1. - #3.]	\$237,986
5. Employer Share of Affected benefits	\$11,596
6. Employer Withdrawal Liability [#4. + #5.]	\$249,582
7. Credit Adjustment for Prior Withdrawals	\$248,718
8. Adjustment for the 20 Year Cap	\$0
9. Employer 2015 Complete Withdrawal Liability [#6. - #7. - #8., but not less than zero]	\$864

Detail on Affected benefits (PPA Adjustable Benefits removed by Rehabilitation)

<u>Plan Year Ending</u>	<u>Initial Base</u>	<u>Unamortized Balance</u>
12/31/2010	\$14,985,190	\$14,985,190
12/31/2011		14,411,448
12/31/2012		13,794,676
12/31/2013		13,131,646
12/31/2014		12,418,889



EXHIBIT B

SUBURBAN TEAMSTERS OF NORTHERN ILLINOIS
PENSION FUND

1171 COMMERCE DRIVE, UNIT 1, WEST CHICAGO, ILLINOIS 60185-2680

TELEPHONE 630-293-0390 FAX 630-562-0581

November 3, 2015

SENT VIA CERTIFIED RETURNED RECEIPT AND REGULAR MAIL

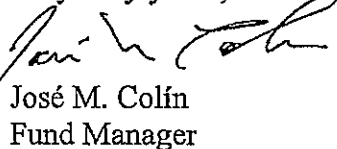
Lorusso Cement Contractors, Inc.
Attention: Mr. Onofrio Lorusso
1090 Carolina Drive
West Chicago, IL 60185

Re: Lorusso Cement Contractors, Inc.
Partial Withdrawal Liability Assessment

Dear Mr. Lorusso:

On October 19, 2015, we advised you that Lorusso Cement Contractors, Inc. was required to make its first quarterly withdrawal liability installment payment of \$30,155.95 on October 30, 2015. You have not made the October 30, 2015, payment. You are now in default. You have 60 days to cure this default by paying the delinquent payment plus interest no later than January 4, 2016. If payment is not received by December 4, 2016, your case will be referred to the Fund's collection attorney.

Very truly yours,



José M. Colín
Fund Manager

cc: Mr. Barry G. Collins
Mr. Librado Arreola
Mr. John J. Toomey

EXHIBIT C

HUGH B. ARNOLD
JOHN J. TOOMEY
JOHN F. ETZKORN
DONALD D. SCHWARTZ
STEVEN F. McDOWELL

JAMES R. ANDERSON
PAUL M. EGAN
ANDREW S. PIGOTT
GRANT R. PIECHOCINSKI

LAW OFFICES
ARNOLD AND KADJAN
203 NORTH LASALLE STREET
SUITE 1650
CHICAGO IL
60601



TELEPHONE (312) 236-0415
FAX # (312) 341-0438

PLEASE REFER TO
OUR FILE NUMBER

DANIEL N. KADJAN
RETIRED 1993

January 14, 2016

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
and Regular Mail
Mr. Onofrio Lorusso
President, Secretary and Registered Agent
Lorusso Cement Contractors, Inc.
1090 Carolina Drive
West Chicago, Illinois 60185

RE: Lorusso Cement Contractors, Inc. -- Withdrawal Liability
Suburban Teamsters of Northern Illinois Pension Fund
Notice of Default and Acceleration of Withdrawal Liability
Obligation

Gentlemen:

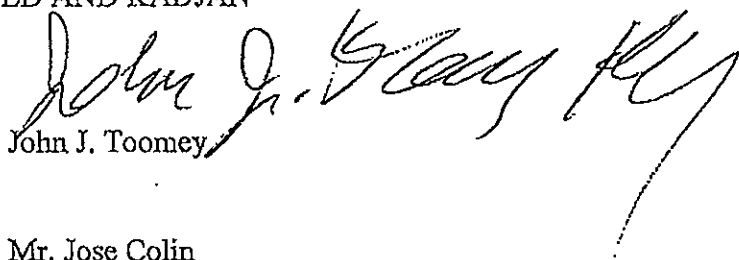
We represent the Trustees of the Suburban Teamsters of Northern Illinois Pension Fund. In a letter dated November 3, 2015, the Trustees notified Lorusso Cement Contractors, Inc, that it had failed to make its first quarterly withdrawal liability installment payment of \$30,155.95 on October 30, 2015. This amount has never been received by the Fund.

Lorusso Cement Contractors, Inc is hereby notified that, based upon the failure to pay the October 30, 2015 installment within 60 days after Lorusso Cement Contractors, Inc's receipt of written notification that its October 30, 2015 payment was overdue and within 61 days of the period described in Section 4219(b)(2)(A) of ERISA, the Trustees declare Lorusso Cement Contractors, Inc in default of its withdrawal liability payment obligations and are accelerating and requiring immediate payment of the full amount of the withdrawal liability assessed of \$360,047.63 together with interest calculated from the October 30, 2015 due date of the missed payment giving rise to the default.

Yours truly,

ARNOLD AND KADJAN

By:


John J. Toomey

JJT:cc

cc: Mr. Jose Colin